

## ABSTRAK

Penelitian ini memiliki tujuan untuk mengetahui pengaruh perputaran modal kerja, perputaran total aset, dan ukuran perusahaan terhadap profitabilitas perusahaan *Property* dan *Real Estate* yang terdaftar di Bursa Efek Indonesia selama periode 2016-2018.

Populasi dalam penelitian ini sebanyak 53 perusahaan dan sebagai sampel sebanyak 27 perusahaan. Penelitian ini merupakan jenis penelitian kausal komparatif, dengan teknik pengambilan sampel menggunakan teknik *purposive sampling*. Metode analisis yang digunakan adalah analisis regresi linier berganda, variabel independen dalam penelitian ini yaitu perputaran modal kerja, perputaran total aset, dan ukuran perusahaan dan variabel dependen yaitu profitabilitas.

Berdasarkan hasil analisis data, hasil penelitian ini menunjukkan bahwa perputaran modal kerja berpengaruh positif dan tidak signifikan terhadap profitabilitas, artinya semakin rendah perputaran modal kerja maka dapat menurunkan profitabilitas meskipun hanya berpengaruh kecil. Perputaran total aset berpengaruh positif dan signifikan terhadap profitabilitas, artinya semakin rendah perputaran modal kerja maka akan menurunkan profitabilitas. Ukuran perusahaan berpengaruh positif dan signifikan terhadap profitabilitas, yang mengindikasikan bahwa semakin besar ukuran perusahaan maka kecenderungan menggunakan dana eksternal besar sehingga dapat meningkatkan profitabilitas.

**Kata kunci :** perputaran modal kerja, perputaran total aset, dan ukuran perusahaan profitabilitas

## ABSTRACT

This research aimed to find out the effect of working capital turnover, total asset turnover, and firm size on profitability of Property and Real Estate companies which were listed on Indonesia Stock Exchange 2016-2018. While, the independent variables were working capital turnover, total asset turnover, and firm size. Meanwhile, the dependent variable was profitability.

The population was 53 companies with a sample of 27 companies. Moreover, the research was causal-comparative. Furthermore, the data collection technique used purposive sampling. In addition, the data analysis technique used multiple linear regression.

Based on the result of data analysis, the research concluded working capital turnover had positive but insignificant effect on profitability. It meant, the lower the working capital turnover, the more profitability would reduce, even though it gave small effect. On the other hand, total asset turnover had positive and significant effect on profitability. In other words, the lower the total asset turnover the more profitability would reduce. Likewise, firm size had positive and significant effect on profitability. This meant, the greater the firm size, the more tendency to use external fund. As consequence, it would increase profitability.

**Keywords:** working capital turnover, total asset turnover, firm size, profitability.